

**IC 8-18-8**

## Chapter 8. Payment of County Highway Maintenance Expenses

**IC 8-18-8-1 Repealed**

*(Repealed by Acts 1975, P.L.28, SEC.1.)*

**IC 8-18-8-2****Repealed**

*(Repealed by Acts 1975, P.L.28, SEC.1.)*

**IC 8-18-8-3****Repealed**

*(Repealed by Acts 1975, P.L.28, SEC.1.)*

**IC 8-18-8-4****Repealed**

*(Repealed by Acts 1975, P.L.28, SEC.1.)*

**IC 8-18-8-5****Maintenance of county highways; payment of expenses**

Sec. 5. (a) Except as provided in subsection (c), all expenses incurred in the maintenance of county highways shall be paid out of funds from the gasoline tax, special fuel tax, and the motor vehicle registration fees that are paid to the counties by the state, and from funds derived from the:

- (1) county motor vehicle excise surtax;
- (2) county wheel tax;
- (3) county adjusted gross income tax;
- (4) county option income tax;
- (5) riverboat admission tax (IC 4-33-12); or
- (6) riverboat wagering tax (IC 4-33-13).

(b) Except as provided in subsection (c), no ad valorem property tax may be levied by any county for the maintenance of county highways, except in an emergency and by unanimous vote of the county fiscal body.

(c) The county fiscal body may appropriate money from the county general fund to the county highway department to pay for employees' personal services.

*(Formerly: Acts 1932(ss), c.16, s.5.) As amended by P.L.66-1984, SEC.111; P.L.99-1985, SEC.1; P.L.86-1988, SEC.157; P.L.76-1990, SEC.2; P.L.90-1997, SEC.1.*